

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 17TH SEPTEMBER 2007 / 26TH BHADRA 1929

WP(C).No. 27615 of 2007(K)  
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PETITIONER:  
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DIVAKARAN NAIR, S/O GOVINDAN NAIR,  
AGED 50, MANAGING PARTNER, SANDHYA TOURIST  
COMPLEX, CHANGANACHERRY.

BY ADV. SRI.JOHNSON MANAYANI  
SRI.BENHUR JOSEPH MANAYANI

RESPONDENTS:  
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1. THE COMMERCIAL TAX OFFICER,  
1ST CIRCLE, CHANGANACHERRY.
2. THE DEPUTY COMMISSIONER OF SALES TAX,  
KOLLAM.
3. STATE OF KERALA, REPRESENTED BY ITS  
SECRETARY TO REVENUE AFFAIRS, SECRETARIAT,  
TRIVANDRUM.
4. THE DEPUTY TAHSILDAR(R.R),  
CHANGANACHERRY.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 17/09/2007, THE COURT ON 17/09/2007 DELIVERED THE  
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27615 of 2007  
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Dated this the 17th day of September, 2007.

JUDGMENT

The petitioner has filed revision against penalty order issued for non-payment of admitted turnover tax. The tax involved is Rs.3,40,636/- and penalty is levied at double the amount of tax. Counsel contended that failure to remit turnover tax in time is on account of financial difficulty. Having regard to the contentions raised, W.P. is disposed of granting stay against recovery proceedings till disposal of revision petition on petitioner remitting tax amount with statutory interest thereon and rupees seventy five thousand towards penalty within one month from now. The revisional authority is directed to take up the revision out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR  
Judge

pms